



3014 (02-09-04)

ANNUAL REPORT

OF

Name: RICHLAND CENTER WATER UTILITY

Principal Office: 450 SOUTH MAIN STREET
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JAN LEONARD of
(Person responsible for accounts)

_____, Richland Center Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/11/2002
(Date)

BOOKKEEPER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RICHLAND CENTER WATER UTILITY**Utility Address:** 450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

When was utility organized? 6/1/1904**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JANICE LEONARD**Title:** BOOKKEEPER**Office Address:**

450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844**Fax Number:** (608) 647 - 2830**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: RODNEY PERRY**Title:** PRESIDENT OF UTILITY COMMISSION**Office Address:**

450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844**Fax Number:** (608) 647 - 2830**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW, KRAUSE & CO., LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com**Date of most recent audit report:** 2/28/2002**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: BILL MCCORKLE**Title:** UTILITY SUPERINTENDENT**Office Address:**

450 SOUTH MAIN STREET
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844**Fax Number:** (608) 647 - 2830**E-mail Address:**

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

DENNIS BURNS
CARSON CULVER
ROBERT HIRSCHY
TOM MARSHALL
ROD PERRY
SCOTT SAWLE
DAVID SIEFKES

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	747,892	733,742	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	308,716	265,932	2
Depreciation Expense (403)	99,388	91,867	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	109,521	98,907	5
Total Operating Expenses	517,625	456,706	
Net Operating Income	230,267	277,036	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	230,267	277,036	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	14,813	8,509	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	14,813	8,509	
Total Income	245,080	285,545	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	245,080	285,545	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	8,242	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	8,242	0	
Net Income	236,838	285,545	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,443,987	2,158,442	20
Balance Transferred from Income (433)	236,838	285,545	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,680,825	2,443,987	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	14,813	5
Total (Acct. 419):	14,813	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	747,892	0	0	0	747,892	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	297				297	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	747,595	0	0	0	747,595	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	101,000		101,000	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,300		1,300	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	102,300	0	102,300	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,173,519	4,959,806	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,185,917	1,084,802	2
Net Utility Plant	3,987,602	3,875,004	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	411,014	223,020	6
Special Funds (125)	3,340	3,260	7
Total Other Property and Investments	414,354	226,280	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	83,304	129,989	8
Temporary Cash Investments (132)	625,126	125,194	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	76,347	69,117	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	225,346	231,974	14
Materials and Supplies (150)	30,602	34,504	15
Prepayments (165)	3,456	3,145	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,044,181	593,923	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	5,446,137	4,695,207	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,030,730	842,737	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,680,825	2,443,987	23
Total Proprietary Capital	3,711,555	3,286,724	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	21,128	68,850	28
Payables to Municipality (233)	8,205	20,443	29
Customer Deposits (235)			30
Taxes Accrued (236)	32,675	32,049	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	24,244	25,319	33
Total Current and Accrued Liabilities	86,252	146,661	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	125,000	36
Total Deferred Credits	0	125,000	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,648,330	1,136,822	41
Total Liabilities and Other Credits	5,446,137	4,695,207	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,964,102	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)	195,203				6
Construction Work in Progress (107)	14,214				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,173,519	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,185,917	0	0	0	10
Total Accumulated Provision	1,185,917	0	0	0	
Net Utility Plant	3,987,602	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,084,802				1,084,802	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	99,388				99,388	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,108				5,108	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	10,815				10,815	10
Other credits (specify):						11
					0	12
Total credits	115,311	0	0	0	115,311	13
Debits during year						14
Book cost of plant retired	14,196				14,196	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	14,196	0	0	0	14,196	19
Balance End of Year	1,185,917	0	0	0	1,185,917	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	30,602	34,504	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	30,602	34,504	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	842,737	1
Changes during year (explain):		
ORANGE STREET PROJECT - TIF #2	187,993	2
Balance end of year	<u>1,030,730</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	32,049	1
Accruals:		
Charged water department expense	109,522	2
Charged electric department expense		3
Charged sewer department expense	2,578	4
Other (explain):		
NONE		5
Total Accruals and other credits	112,100	
Taxes paid during year:		
County, state and local taxes	101,800	6
Social Security taxes	8,516	7
PSC Remainder Assessment	1,158	8
Other (explain):		
NONE		9
Total payments and other debits	111,474	
Balance end of year	32,675	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCE FROM ELECTRIC UTILITY	0	8,242	8,242	0	2
Subtotal	0	8,242	8,242	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	8,242	8,242	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,136,822	0	0	0	0	1,136,822	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
RECEIPT FROM DEPT OF TRANSPORATION FOR WELL CONSTRUCTION	511,508					511,508	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,648,330	0	0	0	0	1,648,330	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
ADVANCE TO TIF DISTRICTS	411,014	2
Total (Acct. 124):	411,014	
Special Funds (125):		
CONSTRUCTION ACCOUNT	3,340	3
Total (Acct. 125):	3,340	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	76,347	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	76,347	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
PROCEEDS FROM SALE OF UTILITY BUILDING	207,323	12
PAYROLL TO BE RECEIVED FROM CITY	3,186	13
DUE FROM SEWER FOR JOINT METERING ALLOCATION	14,837	14
Total (Acct. 145):	225,346	
Prepayments (165):		
PREPAID INSURANCE	3,456	15
Total (Acct. 165):	3,456	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
Payables to Municipality (233):	
DUE TO ELECTRIC UTILITY	8,205 18
Total (Acct. 233):	8,205
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,636,151	0	0	0	4,636,151	1
Materials and Supplies	32,553	0	0	0	32,553	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,135,359	0	0	0	1,135,359	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,392,576	0	0	0	1,392,576	6
Other (specify):					0	7
Average Net Rate Base	2,140,769	0	0	0	2,140,769	
Net Operating Income	230,267	0	0	0	230,267	8
Net Operating Income as a percent of						
Average Net Rate Base	10.76%	N/A	N/A	N/A	10.76%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	936,733	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,562,406	3
Other (Specify):		4
Total Average Proprietary Capital	3,499,139	
Net Income		
Net Income	236,838	5
Percent Return on Proprietary Capital	6.77%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Capital Paid in by Municipality (Acct. 200) (Page F-13)

The \$187,993 change in capital paid in is also the amount of the Advance to TIF #2 as the water utility paid for the construction and will be repaid by the TIF at a future date.

Interest Accrued (Acct. 237) (Page F-17)

Amount listed as expense is the amount paid to the electric utility as interest on the \$125,000 advanced to the utility in 2000. (In the prior year the advance was listed on Page F-19 under account 253 - Other Deferred Credits.)

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Richland Center Water Utility
Richland Center, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Richland Center Water Utility, an enterprise fund of the City of Richland Center as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
March 12, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

TO: Peter Leege, Financial Specialist,
Division of Water, Compliance and Consumer Affairs
FROM: Aimee Jaeger, Senior Accountant
DATE: December 26, 2002
RE: Richland Center Water Utility 2001 Analytical Review DWCCA-5071-PJL

Our client, Richland Center Water Utility, has requested we respond to your letter dated December 19, 2002.

Water Operations & Maintenance Expenses - the following accounts changed by \$5,000 and 25% when compared to the previous year:

Acct 623 - Operation Supplies and Expenses-Pumping Plant - Nothing unusual noted in account detail; additional supplies used for various maintenance projects in 2001.

Acct 625 - Maintenance of Pumping Plant - Nothing unusual noted in account detail; increase in maintenance expense for pumping plant correlates to larger supplies expense noted above due to larger amount of pumping maintenance projects.

Acct 640 - Operation Labor - Labor expenses for the utility increases/decreases yearly dependent on projects within the utility. During 2001, more labor was allocated to the water utility due to larger maintenance related to the hydrant maintenance mentioned below.

Acct 653 - Maintenance of Meters - Maintenance expense has been decreasing over the last few years; less maintenance projects as large projects completed in the past few years.

Acct 654 - Maintenance of Hydrants - During 2001, the utility sandblasted and re-painted all hydrants.

Water Services - the services added during 2001 were financed through utility funds.

Advance From Electric Utility - the amount advanced from the electric utility was treated as a "due to/due from" on the 2001 annual report and therefore included on page F-17 as an amount payable to the electric utility. All future advances between utilities will be reported on page F-15 as miscellaneous long term debt.

If you have any questions please feel free to call me at 608.240.2404.

December 19, 2002

Ms. Janice Leonard, Bookkeeper
Richland Center Water Utility
P.O. Box 312
450 South Main Street
Richland Center, WI 53581-0312

2001 Analytical Review DWCCA-5071-PJL

Dear Ms. Leonard:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting

FINANCIAL SECTION FOOTNOTES

related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. As directed in the headnotes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide explanations for all expense accounts which changed by \$5,000 and 25 percent when compared to the previous year and follow this procedure in the future.
2. As directed in the headnotes of the Water Services schedule on page W-16, please explain how the services reported as added during the year were financed and follow this procedure in the future.
3. Please explain why the advance from the electric utility described in the footnotes to page F-17 is not reported in the Notes Payable & Miscellaneous Long-Term Debt schedule on page F-15.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\5071
Richland Center.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	738,193	1
Total Sales of Water	738,193	
Other Operating Revenues		
Forfeited Discounts (470)	1,509	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,190	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	9,699	
Total Operating Revenues	747,892	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	55,745	9
Water Treatment Expenses (630-635)	8,746	10
Transmission and Distribution Expenses (640-655)	128,589	11
Customer Accounts Expenses (901-904)	33,404	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	82,232	14
Total Operation and Maintenance Expenses	308,716	
Other Operating Expenses		
Depreciation Expense (403)	99,388	15
Amortization Expense (404-407)		16
Taxes (408)	109,521	17
Total Other Operating Expenses	208,909	
Total Operating Expenses	517,625	
NET OPERATING INCOME	230,267	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,752	87,844	242,519	4
Commercial	301	54,419	102,935	5
Industrial	22	170,773	162,477	6
Total Metered Sales to General Customers (461)	2,075	313,036	507,931	
Private Fire Protection Service (462)	21		11,345	7
Public Fire Protection Service (463)	1		200,851	8
Other Sales to Public Authorities (464)	50	8,776	18,066	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,147	321,812	738,193	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	200,851	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	200,851	
Forfeited Discounts (470):		
Customer late payment charges	1,509	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,509	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,151	10
Other (specify):		
MISCELLANEOUS	1,039	11
Total Other Water Revenues (474)	8,190	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	2,540	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	36,516	7
Operation Supplies and Expenses (623)	7,933	8
Maintenance of Pumping Plant (625)	8,756	9
Total Pumping Expenses	55,745	
WATER TREATMENT EXPENSES		
Operation Labor (630)	2,691	10
Chemicals (631)	6,055	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	8,746	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	25,988	14
Operation Supplies and Expenses (641)	7,127	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,334	16
Maintenance of Mains (651)	33,143	17
Maintenance of Services (652)	7,780	18
Maintenance of Meters (653)	18,564	19
Maintenance of Hydrants (654)	33,598	20
Maintenance of Other Plant (655)	55	21
Total Transmission and Distribution Expenses	128,589	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	7,363	22
Accounting and Collecting Labor (902)	20,000	23
Supplies and Expenses (903)	5,744	24
Uncollectible Accounts (904)	297	25
Total Customer Accounts Expenses	33,404	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	6,619	27
Office Supplies and Expenses (921)	7,794	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,973	30
Property Insurance (924)	569	31
Injuries and Damages (925)	6,453	32
Employee Pensions and Benefits (926)	41,897	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	6,491	35
Transportation Expenses (933)	4,436	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	82,232	
Total Operation and Maintenance Expenses	308,716	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		102,425	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,578	2
Net property tax equivalent		99,847	
Social Security		8,516	3
PSC Remainder Assessment		1,158	4
Other (specify): NONE			5
Total tax expense		109,521	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Richland				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206821				3
County tax rate	mills		7.583930				4
Local tax rate	mills		6.554277				5
School tax rate	mills		13.558435				6
Voc. school tax rate	mills		1.843904				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.747367				10
Less: state credit	mills		1.690075				11
Net tax rate	mills		28.057292				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.554277				14
Combined School Tax Rate	mills		15.402339				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.956616				17
Total Tax Rate	mills		29.747367				18
Ratio of Local and School Tax to Total	dec.		0.738103				19
Total tax net of state credit	mills		28.057292				20
Net Local and School Tax Rate	mills		20.709167				21
Utility Plant, Jan. 1	\$	4,959,806	4,959,806				22
Materials & Supplies	\$	34,504	34,504				23
Subtotal	\$	4,994,310	4,994,310				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,994,310	4,994,310				26
Assessment Ratio	dec.		0.990300				27
Assessed Value	\$	4,945,865	4,945,865				28
Net Local & School Rate	mills		20.709167				29
Tax Equiv. Computed for Current Year	\$	102,425	102,425				30
Tax Equivalent per 1994 PSC Report	\$	82,240					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	102,425					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,920	164,547	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	158,920	164,547	
PUMPING PLANT			
Land and Land Rights (320)	1,670		12
Structures and Improvements (321)	188,913	221,444	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	211,044	70,687	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,698		20
Total Pumping Plant	410,325	292,131	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	6,896		22
Water Treatment Equipment (332)	3,481		23
Total Water Treatment Plant	10,377	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,300		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			323,467	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	323,467	
PUMPING PLANT				
Land and Land Rights (320)			1,670	12
Structures and Improvements (321)			410,357	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			281,731	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,698	20
Total Pumping Plant	0	0	702,456	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			6,896	22
Water Treatment Equipment (332)			3,481	23
Total Water Treatment Plant	0	0	10,377	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,300	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	172,166		26
Transmission and Distribution Mains (343)	2,274,975	132,681	27
Fire Mains (344)	0		28
Services (345)	313,650	20,655	29
Meters (346)	251,420	14,134	30
Hydrants (348)	276,222	33,939	31
Other Transmission and Distribution Plant (349)	1,030		32
Total Transmission and Distribution Plant	3,294,763	201,409	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	211,678		34
Office Furniture and Equipment (391)	12,785	574	35
Computer Equipment (391.1)	23,583		36
Transportation Equipment (392)	60,999		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	30,681	6,125	39
Laboratory Equipment (395)	7,237		40
Power Operated Equipment (396)	70,447		41
Communication Equipment (397)	13,964	2,120	42
SCADA Equipment (397.1)	2,442	3,191	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	433,816	12,010	
Total utility plant in service directly assignable	4,308,201	670,097	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,308,201	670,097	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			172,166	26
Transmission and Distribution Mains (343)			2,407,656	27
Fire Mains (344)			0	28
Services (345)	1,130		333,175	29
Meters (346)	6,160		259,394	30
Hydrants (348)	6,050		304,111	31
Other Transmission and Distribution Plant (349)			1,030	32
Total Transmission and Distribution Plant	13,340	0	3,482,832	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			211,678	34
Office Furniture and Equipment (391)			13,359	35
Computer Equipment (391.1)			23,583	36
Transportation Equipment (392)			60,999	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	856		35,950	39
Laboratory Equipment (395)			7,237	40
Power Operated Equipment (396)			70,447	41
Communication Equipment (397)			16,084	42
SCADA Equipment (397.1)			5,633	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	856	0	444,970	
Total utility plant in service directly assignable	14,196	0	4,964,102	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	14,196	0	4,964,102	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			29,989	29,989	1
February			25,237	25,237	2
March			28,021	28,021	3
April			29,036	29,036	4
May			39,110	39,110	5
June			32,422	32,422	6
July			32,200	32,200	7
August			38,996	38,996	8
September			26,808	26,808	9
October			27,909	27,909	10
November			32,340	32,340	11
December			28,189	28,189	12
Total annual pumpage	0	0	370,257	370,257	
Less: Water sold				321,812	13
Volume pumped but not sold				48,445	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				5,043	16
Volume related to equipment/system malfunction				1,310	17
Non-utility volume NOT included in water sales				1,435	18
Total volume not sold but accounted for				7,788	19
Volume pumped but unaccounted for				40,657	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,146	23
Date of maximum: 5/10/2001					24
Cause of maximum:					25
Flushing water main					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				520	26
Date of minimum: 9/1/2001					27
Total KWH used for pumping for the year				777,000	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
COUNTY AA-NORTH INDUSTRIAL F	EK382	406	19	1,440,000	Yes	1
CORNER OF JEFFERSON & MILL S	KY554	400	18	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1-BOOSTER STATION	2 BOOSTER STATION	3 BOOSTER STATION	1
Location	CEDAR STREET	CEDAR STREET	CEDAR STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	MARATHON ELECTRIC	U.S. ELECTRIC	5
Year Installed	1966	1966	1966	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	80	100	100	8
Pump Motor or Standby Engine Mfr	FAIRBANK MORSE	CRANE	U.S. MOTOR	10
Year Installed	1966	1966	1966	11
Type	OTHER	OTHER	OTHER	12
Horsepower	5	15	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	6		14
Location	W OF JEFFERSON & MILL STREET	W. INDUSTRIAL PRK		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	BYRON JACKSON	FAIRBANKS		18
Year Installed	1983	1993		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	500	1,000		21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR		23
Year Installed	1993	1992		24
Type	OTHER	OTHER		25
Horsepower	50	100		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	EAST RESERVOIR	WEST RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1957	1978	6
			7
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	190	190	10
			11
Total capacity in gallons (actual)	500,000	500,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.0000	3.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	1,161	0	0	0	1,161
A	D	4.000	407	0	0	0	407
M	D	4.000	41,340	0	0	0	41,340
P	D	4.000	0	42			42
M	D	6.000	64,807	0	0	0	64,807
M	D	8.000	17,210	0	0	0	17,210
P	D	8.000	0	608			608
M	D	10.000	30,105	0	0	0	30,105
M	D	12.000	17,401	0	0	0	17,401
M	D	14.000	9,251	0	0	0	9,251
Total Within Municipality			181,682	650	0	0	182,332
M	S	14.000	4,000	0	0	0	4,000
Total Outside of Municipality			4,000	0	0	0	4,000
Total Utility			185,682	650	0	0	186,332

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,400	3	3	0	1,400		1
L	0.750	320	0	3	0	317		2
M	1.000	280	0	0	0	280		3
M	1.250	23	1	0	0	24		4
M	1.500	56	0	1	0	55		5
M	2.000	47	0	0	0	47		6
M	3.000	7	0	0	0	7		7
P	4.000		1			1		8
M	4.000	15	0	0	0	15		9
M	6.000	9	0	0	0	9		10
M	8.000	13	0	0	0	13		11
M	12.000	1	0	0	0	1		12
Total Utility		2,171	5	7	0	2,169	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,122	102	131	23	2,116	142	1
0.750	66	0	5	(3)	58	5	2
1.000	71	4	3	(4)	68	2	3
1.500	34	0	0	0	34	3	4
2.000	51	4	0	0	55	2	5
3.000	11	2	0	0	13	10	6
4.000	6	0	0	0	6	1	7
6.000	3	0	0	0	3	1	8
Total:	2,364	112	139	16	2,353	166	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,722	176	0	8	0	210	2,116	1
0.750	21	35	0	1	0	1	58	2
1.000	9	51	1	7	0	0	68	3
1.500	0	19	5	6	2	2	34	4
2.000	0	19	10	17	6	3	55	5
3.000	0	0	2	2	0	9	13	6
4.000	0	1	2	1	0	2	6	7
6.000	0	0	2	0	0	1	3	8
Total:	1,752	301	22	42	8	228	2,353	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	321	6	5	(3)	319	2
Total Fire Hydrants	321	6	5	(3)	319	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	319
Number of distribution system valves end of year:	600
Number of distribution valves operated during year:	200

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Plant additions for Electric Pumping Equipment (#325), Wells and Springs (#314) and Structures and Improvements (#321) are for the well project paid for, in part, with the contribution of DOT funds.

Water Mains (Page W-15)

The main added was for the Orange Street project and financed through utility funds. The total amount for the project is classified as an advance to the TIF district as the TIF will reimburse the utility for the costs at a later date.

Meters (Page W-17)

Adjustments made to reconcile to actual amount on hand at year end.

Hydrants and Distribution System Valves (Page W-18)

Adjustments made to reconcile to actual on hand at year end.
